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**FISCAL IMPACT STATEMENT**

**LS 7426**

**BILL NUMBER: SB 298**

**NOTE PREPARED:** Feb 4, 2003

**BILL AMENDED:** Jan 30, 2003

**SUBJECT:** Tax Warrant List.

**FIRST AUTHOR:** Sen. Craycraft

**FIRST SPONSOR:**

**BILL STATUS:** CR Adopted - 1<sup>st</sup> House

**FUNDS AFFECTED:** X GENERAL  
DEDICATED  
FEDERAL

**IMPACT:** State

**Summary of Legislation:** This bill requires the Department of State Revenue to compile monthly from the list of outstanding tax warrants a list of the taxpayers that are subject to a tax warrant that is at least six months old and for at least \$1,000. The bill requires the Department to publish the list on the Internet and to make the list available for inspection and copying.

**Effective Date:** July 1, 2003.

**Explanation of State Expenditures:** This bill will increase the administrative expenses of the Department of State Revenue (DOR) to compile a list of outstanding tax warrants and publish the list on the Internet. The list must identify each taxpayer subject to a tax warrant at least six months old from the date of the list and in an amount over \$1,000 by name, address, and amount of the tax due. DOR currently is required to prepare a list of outstanding tax warrants monthly and certify the list to the Bureau of Motor Vehicles. DOR estimates that there are approximately 175,000 warrants that would meet the specifications of this bill. They estimate that it would cost approximately \$43,000 in development costs to generate this list for the Internet with search capabilities. There will be some minimal ongoing costs to replace the report monthly.

**Explanation of State Revenues:** *Secondary Impact:* If the publication of these lists increases the collection of these existing tax warrants, additional revenue will be generated. DOR did not report the total tax liabilities of these warrants. However, after eliminating those warrants which are deemed "exhausted" or uncollectible, the *minimum* amount of tax liabilities from these warrants, due to the \$1,000 threshold, would be approximately \$126 M, but could be substantially more.

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:**

**State Agencies Affected:** Department of State Revenue; Access Indiana.

**Local Agencies Affected:**

**Information Sources:** Department of State Revenue.

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